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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/803,667	03/12/2001	David S. Miller	31921-169499	9714
26694	7590	12/30/2005	EXAMINER	
VENABLE LLP			MEINECKE DIAZ, SUSANNA M	
P.O. BOX 34385			ART UNIT	PAPER NUMBER
WASHINGTON, DC 20045-9998			3623	

DATE MAILED: 12/30/2005

Please find below and/or attached an Office communication concerning this application or proceeding.

## Office Action Summary

**Application No.**

09/803,667

**Applicant(s)**

MILLER, DAVID S.

**Examiner**

Susanna M. Diaz

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

### Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 30 November 2005.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 1-7,9-11,13 and 15-37 is/are pending in the application.
- 4a) Of the above claim(s) 15-34 is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-7,9-11,13 and 35-37 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
  - ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- \* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☒ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)  
Paper No(s)/Mail Date 8/4/05.
- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date. \_\_\_\_\_.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: \_\_\_\_\_.

### **DETAILED ACTION**

1. This Final Office action is responsive to Applicant's amendment filed November 30, 2005.

Claims 1, 2, 5, 6, 11, and 13 have been amended.

Claims 35-37 have been added.

Non-elected claims 15-34 stand as withdrawn.

Claims 1-7, 9-11, 13, and 35-37 are presented for examination.

2. The previous objection to the specification is withdrawn in response to Applicant's submission of a substitute abstract.

The previous rejection under 35 U.S.C. § 101 is withdrawn.

The previous objection to claim 9 is withdrawn.

The previous rejection of claim 10 under 35 U.S.C. § 112, 2<sup>nd</sup> paragraph is withdrawn.

### ***Response to Arguments***

3. Applicant's arguments filed November 30, 2005 have been fully considered but they are not persuasive.

Applicant argues that claim 10 is a proper dependent claim; however, the Examiner respectfully disagrees (page 11 of Applicant's response). A dependent claim that is in a different statutory class than its independent claim is not automatically improper. To test if any claim is a proper dependent claim, one uses the "infringement

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test" in MPEP 608.01(n), Section III. If a claim is a **proper dependent** claim, it **cannot conceivably be infringed by anything that would not also infringe the claim it references**. Another way to think of it is - if you can infringe the dependent claim without infringing the independent claim, then the dependent claim is an improper dependent claim because it does not require all the limitations of the independent claim. Claim 10 is effectively directed toward the software that embodies the program needed to execute the method of claim 1; however, claim 10 can be infringed upon by mere creation of the computer program product without necessarily performing the method stored on the computer program product. The method must be expressly performed in order to infringe upon independent claim 1; therefore, claim 10 is an improper dependent claim.

Applicant submits that apparatus claims do not need to comprise any structural elements (page 14 of Applicant's response). The Examiner respectfully disagrees. MPEP § 2114 states, "While features of an apparatus may be recited either structurally or functionally, claims directed to an apparatus must be distinguished from the prior art in terms of structure rather than function." Claim 9 sets forth no structure in the body of the claim; therefore, the Examiner cannot meaningfully assess the metes and bounds of claim 9 in terms of an apparatus claim.

Applicant's arguments regarding the art rejection are moot in light of the new grounds of rejection set forth below.

***Claim Objections***

4. Claim 10 is objected to under 37 CFR 1.75(c), as being of improper dependent form for failing to further limit the subject matter of a previous claim. Applicant is required to cancel the claim(s), or amend the claim(s) to place the claim(s) in proper dependent form, or rewrite the claim(s) in independent form.

***Claim Rejections - 35 USC § 112***

5. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

6. Claim 9 is rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

The preamble of claim 9 recites a system; however, there are no system elements recited in the body of the claim. Therefore, claim 9 is deemed to be an improper apparatus claim since apparatus claims are principally defined by their structural elements.

Appropriate correction is required.

*Applicant has amended the claims to include subject matter not found in the parent applications (although supported by the original disclosure of the instant Continuation-in-Part application); therefore, for purposes of applying prior art, the claims are granted a priority date of March 12, 2001 (the filing date of the instant application).*

***Claim Rejections - 35 USC § 102***

7. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

8. Claims 1, 2, 4, 5, 7, 9-11, 13, and 35-37 are rejected under 35 U.S.C. 102(e) as being anticipated by Baker (U.S. Patent No. 6,473,741).

Baker discloses a method for collecting tax information by a tax information requestor comprising the steps of:

[Claim 1] connecting electronically said tax information requestor to an electronic intermediary (col. 10, lines 59-67; col. 11, lines 15-20);

collecting electronically at least one of an electronic tax return or tax data of a taxpayer from said electronic intermediary (col. 11, lines 3-20); and

performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically (col. 8, lines 27-29; col. 9, lines 14-15; col. 11, lines 15-20),

wherein said check is not used to compute taxes of said taxpayer, wherein said tax information requestor is not a taxing authority, and wherein said electronic intermediary stores said electronic tax return (col. 8, lines 27-29; col. 9, lines 14-15; col. 11, lines 15-20);

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[Claim 2] wherein said tax information requestor is electronically connected to said electronic intermediary using an electronic link (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 4] wherein said electronic link comprises an electronic data network (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 5] wherein said electronic data network is the Internet (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 7] wherein said tax data is a payroll statement, a bank statement, a savings and loan statement, a mortgage statement, a credit card bureau statement, a thrift institution statement, a brokerage account statement, a mutual fund statement, a charity statement, or a statement relevant for tax purposes (col. 8, lines 37-52);

[Claim 35] connecting electronically said tax information requestor to a tax data provider (col. 10, lines 59-67; col. 11, lines 3-20); and

collecting electronically tax data from said tax data provider (col. 10, lines 59-67; col. 11, lines 3-20).

[Claims 9-11, 13, 36, 37] Claims 9-11, 13, 36, and 37 recite limitations already addressed by the rejection of claims 1 and 35 above; therefore, the same rejection applies.

***Claim Rejections - 35 USC § 103***

9. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

10. Claims 3 and 6 are rejected under 35 U.S.C. 103(a) as being unpatentable over Baker (U.S. Patent No. 6,473,741), as applied to claims 2 and 35 above.

As per claim 3, Baker discloses that tax information is preferably transmitted via the Internet (col. 10, lines 59-63; col. 11, lines 15-20), yet there is no explicit teaching of Baker actually using telephone communication equipment, such as a modem, to perform its electronic data transmissions. However, the Examiner asserts that it was old and well-known in the art at the time of Applicant's invention to use a modem to facilitate Internet communications and a modem is commonly used as a type of telephone communication equipment. The modem technology is a widespread form of communication due, at least in part, to its affordable nature for the average computer owner. Therefore, since Baker discloses that tax information is preferably transmitted via the Internet, the Examiner asserts that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to perform such transmissions via telephone communication equipment, such as a modem, in order to enable the average individual computer owner to affordably conduct such communication.

Regarding claim 6, Baker's tax data provider is an accounting or tax preparation firm (abstract; col. 8, lines 37-52). Depending on one's interpretation, an accounting or



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tax preparation firm may or may not be construed as a "taxing authority." Irrespective of the interpretation of a "taxing authority," the Examiner submits that the specific recited examples of a tax data provider amount to merely non-functional, descriptive material. These differences are only found in the non-functional descriptive material and are not functionally involved in the steps recited nor do they alter the recited structural elements and therefore do not provide a patentable distinction over the prior art. The recited method steps would be performed the same regardless of the specific data. Further, the structural elements remain the same regardless of the specific data. Thus, this descriptive material will not distinguish the claimed invention from the prior art in terms of patentability, *see In re Gulack*, 703 F.2d 1381, 1385, 217 USPQ 401, 404 (Fed. Cir. 1983); *In re Lowry*, 32 F.3d 1579, 32 USPQ2d 1031 (Fed. Cir. 1994); MPEP § 2106. Furthermore, Baker's invention relies of the receipt of tax data from an accounting or tax preparation firm (i.e., a tax data source) to store and sell warehoused data. Official Notice is taken that it is old and well-known in the art of tax preparation to utilize tax data received from an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority to complete one's tax paperwork (e.g., tax returns). Therefore, the Examiner submits that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to modify Baker to receive tax data from an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution,

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a charity, the Internal Revenue Service, or a taxing authority in order to expand the type of details made available through the data warehouse, thereby increasing the potential of interest in and marketability of the type of data stored in the data warehouse.

### ***Conclusion***

11. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure.

Baker (U.S. Patent No. 6,567,789) – Discloses a method and system for electronic exchange of tax information.

12. Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP § 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).


A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

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13. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Susanna M. Diaz whose telephone number is (571) 272-6733. The examiner can normally be reached on Monday-Friday, 10 am - 6 pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Tariq Hafiz can be reached on (571) 272-6729. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

  
Susanna M. Diaz  
Primary Examiner  
Art Unit 3623

December 27, 2005